Amendments to the Abstract:

Please amend the abstract as follows:

A system and method for managing accounts receivable according to sales data and delivery data obtained from external systems. The system includes a database server (3) for storing accounts receivable data; an application server (2) electrically connected with the database server for accessing and processing data stored in the database server; and a plurality of client computers (1) electrically connected to the application server for downloading data from and uploading data to the database server. The application server includes a data obtaining module (200) for obtaining data from external systems, a sales return managing module (202) for managing accounting operations related to sales ~~return~~ returns, a sales discount managing module (204) for managing accounting operations related to sales ~~discount~~ discounts, an accounts receivable managing module (208) for managing and updating the accounts receivable data stored in the database server, and an account booking module (210) for automatically generating accounting entries.